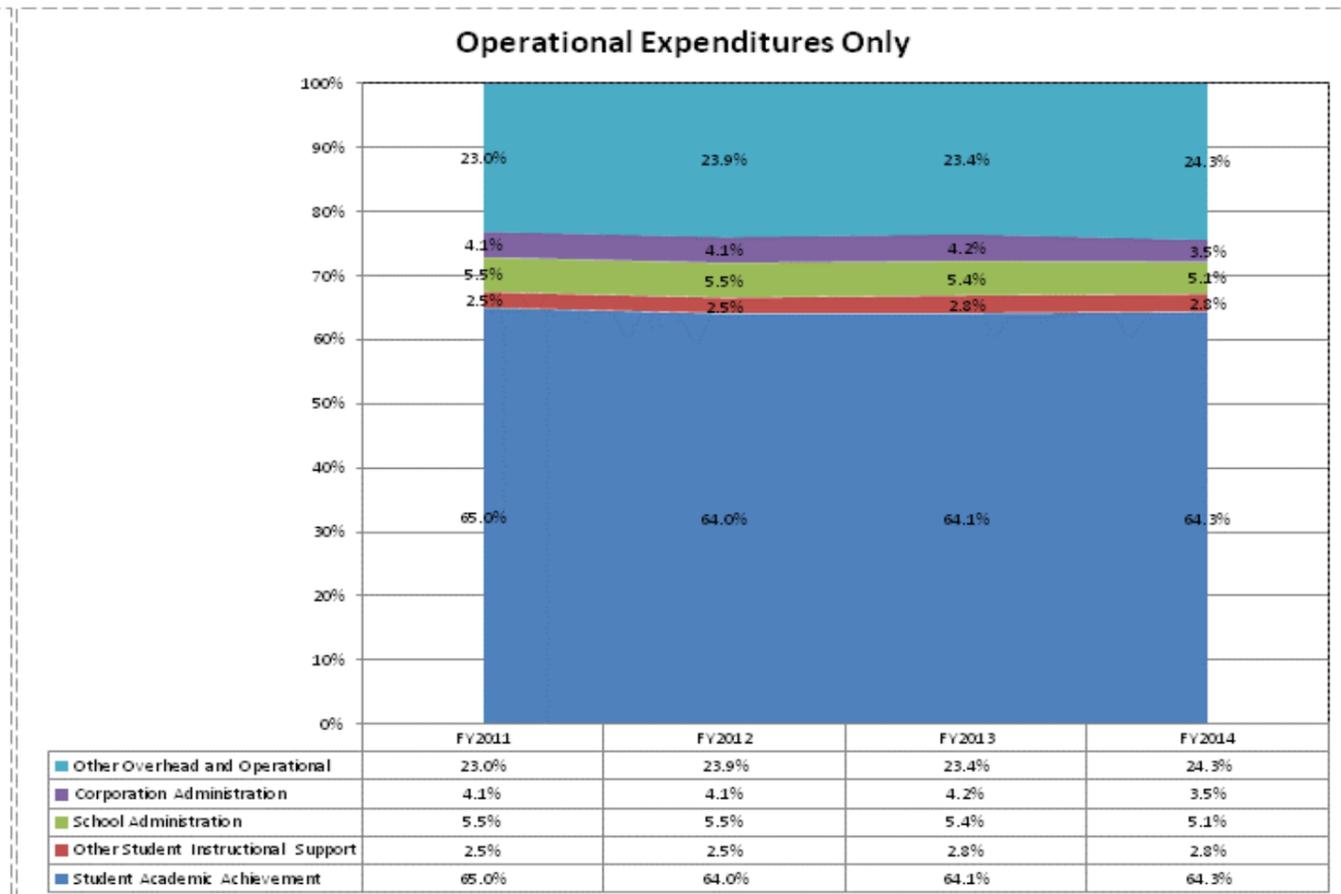
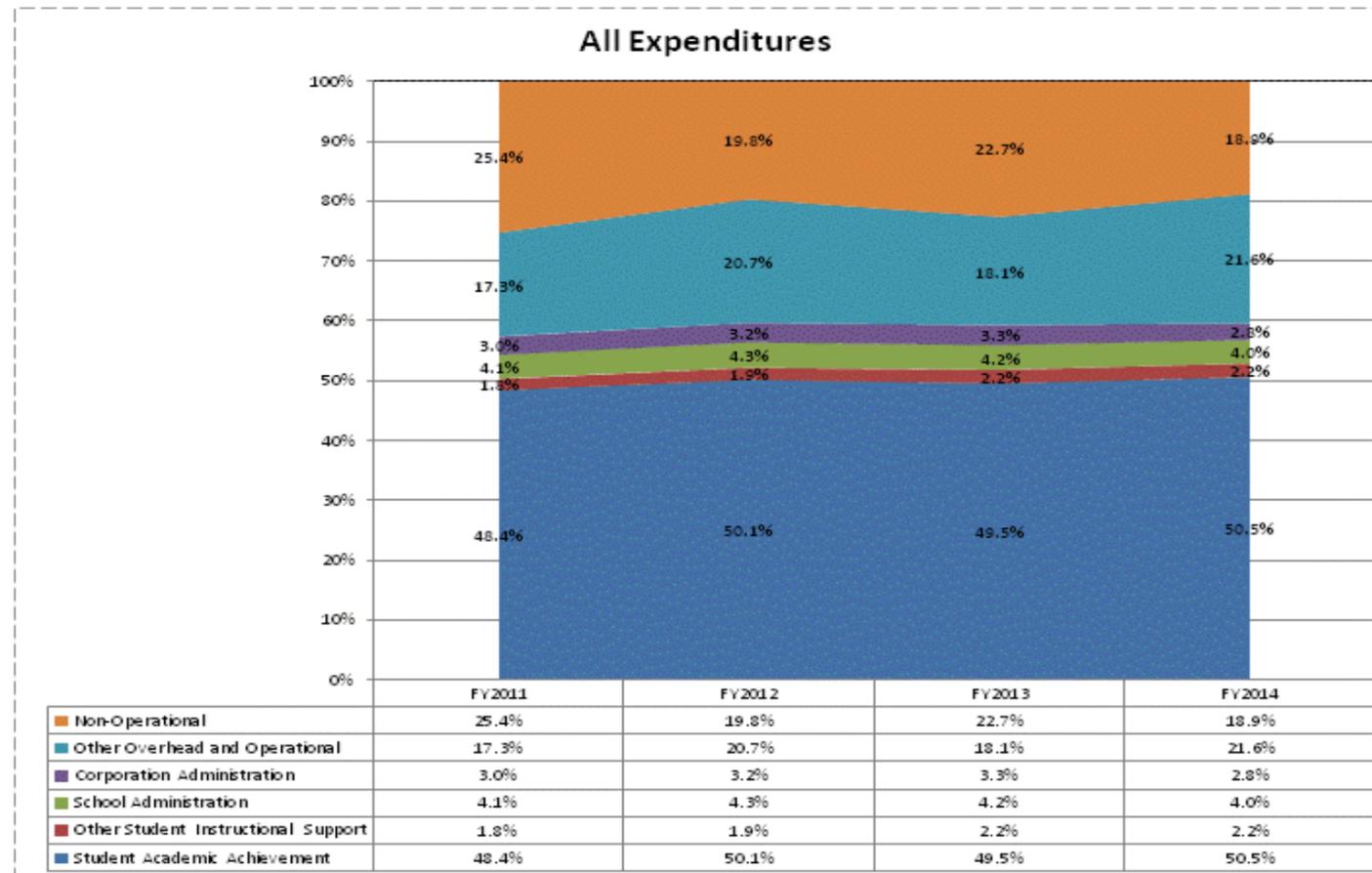


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Westview School Corporation (4525)**

Westview School Corporation (4525)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$12,829,944	52.7%	\$12,209,676	50.0%	\$12,701,322	49.5%	\$13,361,788	50.5%
Student Instructional Support	\$1,820,952	7.5%	\$1,587,365	6.5%	\$1,634,228	6.4%	\$1,636,308	6.2%
Overhead and Operational Nonoperational	\$5,070,728	20.8%	\$6,203,486	25.4%	\$5,496,037	21.4%	\$6,445,819	24.4%
Nonoperational	\$4,615,489	19.0%	\$4,396,834	18.0%	\$5,825,120	22.7%	\$4,991,012	18.9%
<b>Grand Total</b>	<b>\$24,337,112</b>		<b>\$24,397,362</b>		<b>\$25,656,707</b>		<b>\$26,434,927</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	60.2%	56.6%	55.9%	56.7%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Westview School Corporation (4525)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$0	\$807,327	\$759,257	\$756,746	N/A	-6%	0%
11100 Regular Programs; Elementary	\$4,314,330	\$5,666,131	\$6,313,988	\$6,456,133	50%	14%	2%
11200 Regular Programs; Middle/Junior High	\$974,090	\$1,204,101	\$1,044,453	\$1,210,378	24%	1%	16%
11300 Regular Programs; High School	\$896,743	\$1,463,807	\$1,336,690	\$1,340,595	49%	-8%	0%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$26,429	\$25,788	N/A	N/A	-2%
11410 Vocational Education; Agriculture A	\$44,789	\$83,402	\$88,232	\$86,505	93%	4%	-2%
11450 Vocational Education; Consumer and Homemaking	\$35,212	\$58,041	\$63,372	\$60,905	73%	5%	-4%
11910 Other Regular Programs; Competency Testing	\$25,526	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$9,750	\$6,241	\$0	\$0	-100%	-100%	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$627,525	\$1,117,378	\$1,479,142	\$1,586,120	153%	42%	7%
12510 Culturally Different; Communication Disorders	\$0	\$4,457	\$0	\$0	N/A	-100%	N/A
12520 Culturally Different; Compensatory	\$15,678	\$0	\$0	\$0	-100%	N/A	N/A
12710 Equal Opportunity At Risk	\$276,153	\$461,959	\$424,871	\$278,779	1%	-40%	-34%
12810 Special Education Preschool	\$0	\$0	\$0	\$190,209	N/A	N/A	N/A
13100 Adult/Continuing Education Programs; Adult Basic Education	\$0	\$0	\$0	\$0	N/A	N/A	N/A
14300 Summer School Programs; High School	\$4,774	\$4,571	\$4,376	\$4,385	-8%	-4%	0%
16100 Remediation Testing	\$50,665	\$24,686	\$26,700	\$27,058	-47%	10%	1%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$117,287	\$97,193	\$155,645	\$106,841	-9%	10%	-31%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$77,911	\$57,930	\$0	\$0	-100%	-100%	N/A
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$8,070	\$8,215	\$8,166	N/A	1%	-1%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$89,735	\$91,511	\$46,679	\$239,528	167%	162%	413%
22130 Improvement of Instruction; Instructional Staff Training	\$1,073	\$0	\$32,505	\$3,205	199%	N/A	-90%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$12,652	\$83,143	\$7,217	N/A	-43%	-91%
22220 Library/Media Services; School Library	\$201,181	\$296,244	\$296,044	\$279,488	39%	-6%	-6%
22230 Library/Media Services; Audiovisual	\$13,740	\$4,817	\$5,124	\$8,392	-39%	74%	64%
22250 Library/Media Services; Computer Assisted Instruction Services	\$17,471	\$18,180	\$5,391	\$7,174	-59%	-61%	33%
22290 Library/Media Services; Other Educational Media Services	\$675	\$2,221	\$0	\$0	-100%	-100%	N/A
22340 Instruction, Related Technology; Systems Application Development	\$0	\$0	\$3,371	\$0	N/A	N/A	-100%
22360 Instruction, Related Technology; Network Support	\$281,440	\$0	\$0	\$0	-100%	N/A	N/A
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$433,303	\$360,502	\$372,970	N/A	-14%	3%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$142,848	\$285,454	\$137,195	\$305,208	114%	7%	122%
26497 2007 Account Code - Teachers Retirement Fund	\$456,319	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$8,674,917</b>	<b>\$12,209,676</b>	<b>\$12,701,322</b>	<b>\$13,361,788</b>	<b>54%</b>	<b>9%</b>	<b>5%</b>
<b>Student Instructional Support</b>							
21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$0	\$143	N/A	N/A	N/A
21220 Guidance Services; Counseling Services	\$205,643	\$218,910	\$194,450	\$196,001	-5%	-10%	1%
21320 Health Services; Medical Services	\$2,818	\$6,287	\$4,851	\$6,112	117%	-3%	26%
21340 Health Services; Nurse Services	\$45,949	\$64,209	\$81,926	\$95,427	108%	49%	16%
21390 Health Services; Other Health Services	\$450	\$250	\$0	\$321	-29%	28%	N/A
21420 Psychological Testing	\$54,593	\$98,566	\$111,751	\$118,812	118%	21%	6%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$85,251	\$136,255	\$162,483	\$166,796	96%	22%	3%
24100 Office of The Principal	\$775,822	\$1,056,499	\$1,070,986	\$1,045,140	35%	-1%	-2%
24900 Other Support Services, School Administration	\$5,624	\$6,390	\$7,781	\$7,557	34%	18%	-3%
<b>Student Instructional Support Total</b>	<b>\$1,176,151</b>	<b>\$1,587,365</b>	<b>\$1,634,228</b>	<b>\$1,636,308</b>	<b>39%</b>	<b>3%</b>	<b>0%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$20,954	\$19,624	\$19,444	\$20,890	0%	6%	7%
23150 Board of Education; Legal Services	\$0	\$0	\$625	\$0	N/A	N/A	-100%
23190 Board of Education; Other Governing Body Services	-\$6,275	\$16,770	\$15,477	\$15,570	N/A	-7%	1%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Westview School Corporation (4525)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
23210 Executive Administration; Office of The Superintendent	\$178,892	\$395,279	\$348,669	\$314,535	76%	-20%	-10%
23220 Executive Administration; Community Relations	\$8,985	\$8,513	\$10,137	\$9,972	11%	17%	-2%
23230 Executive Administration; Staff Relations and Negotiations	\$5,541	\$7,166	\$3,519	\$2,599	-53%	-64%	-26%
23290 Executive Administration; Other Executive Administration Services	\$0	\$164,677	\$169,951	\$177,372	N/A	8%	4%
25110 Fiscal Services; Office of The Business Manager	\$9,919	\$14,300	\$12,395	\$17,322	75%	21%	40%
25120 Fiscal Services; Service Area Direction	\$0	\$0	\$1,325	\$14,700	N/A	N/A	> 500%
25140 Fiscal Services; Receiving and Disbursing Funds	\$31,802	\$50,495	\$53,515	\$53,049	67%	5%	-1%
25150 Fiscal Services; Payroll Services	\$28,824	\$40,463	\$44,200	\$42,083	46%	4%	-5%
25160 Fiscal Services; Financial Accounting	\$74,468	\$78,472	\$132	\$43,909	-41%	-44%	> 500%
25191 Other Fiscal Services; Refund of Revenue	\$8,290	\$2,054	\$277	\$1,510	-82%	-27%	445%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$6,651	\$6,344	N/A	N/A	-5%
25750 Personnel Services; Health Services	\$0	\$1,545	\$82	\$202	N/A	-87%	146%
25790 Personnel Services; Other Professional Services	\$0	\$604,835	\$151,194	\$4,430	N/A	-99%	-97%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$1,910	\$2,490	N/A	N/A	30%
25990 Other Support Services, Central	\$550	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$55,720	\$84,946	\$49,336	\$48,532	-13%	-43%	-2%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,325,046	\$1,914,388	\$1,701,568	\$1,779,701	34%	-7%	5%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$35,448	\$46,330	\$37,993	\$52,753	49%	14%	39%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$313,007	\$324,899	\$387,945	\$437,068	40%	35%	13%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$225	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$16,966	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,401	\$2,166	\$11,073	\$7,030	402%	224%	-37%
26700 Operation and Maintenance of Plant Services; Insurance	\$142,105	\$74,911	\$80,726	\$81,369	-43%	9%	1%
27010 Student Transportation; Service Area Direction	\$0	\$0	\$44,343	\$42,546	N/A	N/A	-4%
27100 Student Transportation; Vehicle Operation	\$527,056	\$752,303	\$800,709	\$804,943	53%	7%	1%
27200 Student Transportation; Monitoring Services	\$0	\$0	\$120	\$0	N/A	N/A	-100%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$375,299	\$427,490	\$550,027	\$551,654	47%	29%	0%
27400 Student Transportation; Purchase of School Buses	\$144,168	\$305,669	\$0	\$618,700	329%	102%	N/A
27500 Student Transportation; Insurance on Buses	\$6,080	\$13,511	\$27,338	\$29,251	381%	117%	7%
27700 Student Transportation; Contracted Transportation Services	\$60,406	\$29,748	\$1,620	\$200,450	232%	> 500%	> 500%
27900 Student Transportation; Other Student Transportation Services	\$3,476	\$2,111	\$2,069	\$2,150	-38%	2%	4%
27910 Student Transportation; Bus Driver Training	\$2,303	\$1,650	\$2,292	\$1,903	-17%	15%	-17%
31100 Food Services Operations; Service Area Direction	\$53,678	\$67,058	\$72,404	\$86,907	62%	30%	20%
31200 Food Services Operations; Food Preparation and Dispensing	\$538,645	\$706,684	\$837,557	\$927,641	72%	31%	11%
31900 Other Food Services	\$33,901	\$45,431	\$49,416	\$46,244	36%	2%	-6%
<b>Overhead and Operational Total</b>	<b>\$3,996,881</b>	<b>\$6,203,486</b>	<b>\$5,496,037</b>	<b>\$6,445,819</b>	<b>61%</b>	<b>4%</b>	<b>17%</b>
<b>Nonoperational</b>							
33100 Community Service Operations; Direction of Community Services	\$94,324	\$7,409	\$6,991	\$6,701	-93%	-10%	-4%
33400 Athletic Coaches	\$197,218	\$227,599	\$220,017	\$219,436	11%	-4%	0%
33990 Other Community Services; Other	\$34	\$0	\$0	\$0	-100%	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$544,428	\$95,405	\$51,545	\$65,329	-88%	-32%	27%
43000 Facilities Acquisition and Construction; Professional Services	\$31,607	\$8,491	\$0	\$2,845	-91%	-66%	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$410,064	\$421,273	\$698,454	\$218,546	-47%	-48%	-69%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$172,012	\$357,768	\$187,377	N/A	9%	-48%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$12,082	\$116,770	\$42,338	\$36,134	199%	-69%	-15%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$91,517	\$99,230	\$136,525	\$142,301	55%	43%	4%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$11	\$0	\$0	N/A	-100%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$715,076	\$482,262	\$796,633	\$496,271	-31%	3%	-38%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$1,295	\$12,317	\$148,201	\$67,809	> 500%	451%	-54%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$95,000	\$120,000	\$125,000	N/A	32%	4%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Westview School Corporation (4525)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$0	\$64,681	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$189,033	\$192,649	\$185,581	N/A	-2%	-4%
52200 Debt Services; Interest on Debt; Temporary Loans	\$65,490	\$0	\$0	\$0	-100%	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,300,609	\$783,938	\$1,503,317	\$2,430,000	6%	210%	62%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,686,085	\$1,550,683	\$743,000	N/A	-56%	-52%
<b>Nonoperational Total</b>	<b>\$4,463,745</b>	<b>\$4,396,834</b>	<b>\$5,825,120</b>	<b>\$4,991,012</b>	<b>12%</b>	<b>14%</b>	<b>-14%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$254,913	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$758,354	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$42,531	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$4,749,224	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$220,396	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$6,025,418</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>